FOR MYSORE STATE

Revenue (1953) Dep[illegible]

Press SERIES.

G.O. No. 1634

Dated 11-6-53.

[Despatch Abstract.]

Tax - Madras Sales & Motor Spirit Taxation Rules, 1939 — Provisions for assessing transactions which have escaped taxation - Amendments to Rules - Issued.

REVENUE DEPARTMENT

G.O. No. 1634, 11th June 1953

Tax—Madras Sales of Motor Spirit Taxation Rules, 1939—Provision for assessing transactions which have escaped taxation—Amendment to rules—Issued.

READ—the following paper :—

Memorandum No. 12882 V/53-3, Revenue, dated 27th April 1953.

Order—No. 1634, Revenue, dated 11th June 1953.

The appended notification will be published in the *Fort St. George Gazette*.

(By order of the Governor)

P. SAMBAMURTHY,
Additional Deputy Secretary to Government.

To the Board of Revenue (Commercial Taxes).
" the Superintendent, Government Press, for publication ....cation.
" all Deputy Commissioners of Commercial Taxes.
" all Commercial Tax Officers (with copies to Deputy Commercial Tax Officers and Assistant Commercial Tax Officers).
" the Legal Department.
" the Public Works (Information and Publicity) Department.
Copy to Revenue (N).
" Andhra State.

APPENDIX

NOTIFICATION

In exercise of the powers conferred by section 26 of the Madras Sales of Motor Spirit Taxation Act, 1939 (Madras Act VI of 1939), the Governor of Madras hereby makes the following amendments to the Madras Sales of Motor Spirit Taxation Rules, 1939 (published with Revenue Department Notification No. 274, dated the 25th March 1939, at pages 1–7 of the *Fort St. George Gazette* Extraordinary, dated the 25th March 1939, as subsequently amended) :—

AMENDMENTS.

In the said rules—

(i) for rule 26, the following rule shall be substituted, namely :—

"26 (1) If for any reason any transaction or series of transactions of a dealer had escaped assessment to tax in any year, the Commercial Tax Officer of the district may at any time within three years next succeeding that to which the tax relates assess the tax payable in respect of the transaction or transactions which had escaped assessment, after issuing a notice to the dealer and after making such enquiry as he considers necessary.

(2) If for any reason any tax has been assessed at too low a rate in any year, the Commercial Tax Officer of the district may at any time within three years next succeeding that to which the tax relates, revise the assessment after issuing a notice to the dealer and after making such enquiry as he considers necessary.

(3) The Commercial Tax Officer of the District shall serve on the dealer a notice in Form G with such modifications as may be necessary in respect of the tax payable on any assessment or levy or revision of the assessment that may be made under this rule.

(4) When any tax after having been levied under this Act has been, owing to any cause, erroneously refunded, the retail dealer to whom such refund has erroneously been made, shall on demand being made by the Commercial Tax Officer of the District repay the amount erroneously refunded. No such demand shall be made after the expiry of three years following the year in which the erroneous refund was made. The demand under this sub-rule shall be made by notice which shall be served on the retail dealer in the manner provided in rule 22."

(ii) in rule 27, for the words 'three months' the words 'three years' shall be substituted.

(iii) in rule 28, for the words 'twelve months' the words 'three years after the close of the year to which they relate' shall be substituted.